



[Billing Code 1610-02]

GOVERNMENT ACCOUNTABILITY OFFICE

[GAO-14-704G]

2014 Revision--Standards for Internal Control in the Federal Government

AGENCY: U.S. Government Accountability Office.

ACTION: Notice of Document Availability.

SUMMARY: The US Government Accountability Office (GAO) has issued its 2014 revision to the Standards for Internal Control in the Federal Government, known as the “Green Book,” under the authority provided in 31 U.S.C. 3512 (c), (d), commonly known as the Federal Managers’ Financial Integrity Act (FMFIA). To help ensure that the standards continue to meet the needs of government managers and the audit community it serves, the Comptroller General of the United States established the Green Book Advisory Council to provide input on revisions to the “Green Book.” This 2014 revision of the standards includes the Advisory Council’s input regarding the changes. It also includes input from public comments received on the proposed revisions in the 2013 exposure draft. The changes contained in the 2014 revision to the Standards for Internal Control in the Federal Government reflect major developments in the accountability and financial management profession and emphasize specific considerations applicable to the government environment.

The 2014 revision to Standards for Internal Control in the Federal Government is available in electronic format for download from GAO's web page at www.gao.gov using GAO-14-704G as a report number. It will also be available for sale in hardcopy from the Government Printing Office in the near future at <http://bookstore.gpo.gov> or other GPO

locations listed there. GAO-14-704G may be used to find its GPO stock number and ISBN.

DATES: The 2014 revision will be effective beginning with fiscal year 2016 and the FMFIA reports covering that year. Management, at their discretion, may elect to adopt the 2014 Green Book early.

FOR FURTHER INFORMATION CONTACT: For information on the Standards for Internal Control in the Federal Government, please submit questions electronically to GreenBook@gao.gov or telephonically to 202-512-9535.

AUTHORITY: 31 U.S.C. 3512 (c), (d).

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